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**IN VACATION.**

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**The Advantage.**—"That lawyer made you admit there are a lot of things you don't know."

"He had an unfair advantage. If I had been permitted to ask all the questions I could have done the same thing with him."—Washington Star.

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**Bootlegger Client.**—Lawyer—And now that I have saved you from that bootlegging charge, what do you consider my services worth?

Negro Client—I ain't got no money, boss, but I'll give you two gallons of whisky.—Stanford Chaparral.

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**Sifting Evidence.**—"She seems to be always sifting evidence."

"That's because she's straining to find grounds for a divorce."—Buffalo News.

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**She Showed Him.**—On the trial of a defendant in Habersham county, Georgia, for assault and battery, a tall and somewhat muscular, though handsome woman was the State's witness. In describing the battery, she testified that the defendant threw his left arm around the prosecutor's neck and dealt him several severe blows in the face with his right fist. General Andrew Hansell, who represented the defendant, after a vain effort by cross-examination to confuse the witness and make her contradict herself, walked up to the stand and said, "Now show me how he did it." She quickly threw her left arm around his neck and pounded him well in the face with her right fist, to his great surprise and to the merriment of the bystanders.

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**BOOK REVIEWS.**

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All book reviews are by the Editor-in-Chief unless otherwise expressly stated.

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**The Law of Automobiles.**—By Xenophon P. Huddy, LL.B. of the New York Bar. 5th Edition, by Arthur F. Curtis, of the Delhi, New York Bar, Author of the Law of Electricity, and Co-Editor of Street Railway Reports. Matthew Bender & Company, Incorporated, Albany, New York. Price \$7.50.

The growth of adjudicated cases of questions concerning automobiles has been simply amazing. No one would have believed in 1906, when Mr. Huddy issued the first edition of this valuable book, that five editions would become necessary in the course of fifteen

years; but decisions have grown by leaps and bounds and it has now become necessary in this fifth edition to practically re-arrange and re-write the major part of this book. That Mr. Curtis has done his work well, builded upon the splendid foundation Mr. Huddy laid, is without question. The book is full and at the same time concise and we can commend it to the profession as practically the only work upon this subject. Indeed, we know of none other that can take its place.

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**Federal Income Tax: War Profits and Excess Profits Taxes, Including Stamp Taxes, Capital Stock Tax, and Tax on Employment of Child Labor**—By George E. Holmes, of the New York Bar. Indianapolis. Bobbs-Merrill Company. 1920. Price \$10 00.

We have had occasion in an editorial in the present number to comment upon the vexatious nature of income tax returns, and we had hardly finished the editorial when the office boy brought in to us this book of Mr. Holmes. Our only regret is that it had not been brought into the office about three weeks ago, for its possession would have relieved us of an amount of agony and mental stress impossible to be measured in any monetary way. For an examination of this book convinces us that it is a most practical work, not merely discussing principles but giving a definite statement of the rules which apply to the assessment and collection of income taxes. The book is written in a plain, concise, simple way. It gives the Treasury Department's rulings, also the author's own opinions and conclusions, reached from consideration of cases arising under all laws and in all jurisdictions. We consider this one of the most valuable features of the book; for it is easy enough for an author to state the facts of a law, but to have the opinion of a man who has carefully studied the whole subject, as Mr. Holmes evidently has, is of incalculable value. The book is brought up to date but it contains quotations from the former laws and regulations now superseded, by means of which the reader is able to interpret satisfactorily the provisions and regulations of the law, of their history and development. The fact of the business is, there hardly seems to be any subject in relation to the vexed problems of the Federal Income Law that Mr. Holmes has not touched, and whilst this is a third edition, it is so revised, enlarged and re-written as to make up practically a new book. The arrangement could not well be improved upon. The subdivisions are so arranged and the book is so thoroughly indexed that any point can be found with readiness. We recommend it not only to the lawyer but to every business man, banker and broker who wants to be fully informed of the laws, rulings and decisions upon this vexed and troublesome law.